

SENATE GETS 2 NEW PLANS OF TAXATION

Republicans Offer One and Democrats the Other as Relief Measures.

BOTH SEEK REPEALS

Smoot Proposes No Change in Income and Tobacco Assessment.

WOULD END WAR LEVIES

Simmons Urges Restoration of Income Surtax Rates—Charges Discrimination.

WASHINGTON, Sept. 30.—Two separate tax programmes as substitutes for most of the levy provisions in the pending revenue revision bill were presented today to the Senate, one from the Republican side and one from the Democratic side. Senator Smoot of Utah proposed:

A manufacturers' sales tax of 3 per cent. on articles as finally finished or produced for consumption or use.

A repeal of all of the special war taxes, of whatever nature, including the excess profits and transportation levies.

Retention of the existing 10 per cent. income tax on corporations.

Senator Smoot proposed no change in the committee plan with regard to individual income taxes of the existing income tax and inheritance taxes.

Senator Simmons of North Carolina proposed:

A graduated income tax on corporations ranging from 12½ to 25 per cent. in lieu of the excess profits tax.

Restoration of the income surtax rates to a maximum of 52 per cent. on incomes under the present law.

Repeal of the transportation taxes on freight, passenger and Pullman accommodations.

Retention of the corporation capital stock tax.

Repeal of the \$2,000 exemption allowed corporations.

That individual exemptions be confined to incomes below \$20,000.

Slight reductions in the normal rates on incomes below \$20,000.

Wants More Equality.

Senator Simmons told the Senate that if there could be no compromise for an equitable readjustment of the taxes so that the several groups of taxpayers would be on a parity as proposed in the Democratic programme, he personally would be willing to give serious consideration to a manufacturers' sale or consumption tax, properly safeguarded, as a substitute for all the miscellaneous taxes imposed under the present law.

The North Carolina Senator appealed to the parties to get together in an effort to work out a bill meeting the requirements of the present situation and conditions.

Senator Smoot, in presenting his amendments, read a prepared statement in which the sales tax proposal was set forth as follows:

There shall be levied, assessed, collected and paid upon every commodity manufactured or produced, when sold, leased or licensed for consumption or use without further process of manufacture, a tax equivalent to 3 per cent. of the price for which such commodity is sold, leased or licensed; such tax to be paid by the manufacturer or producer.

It should be noted, said Senator Smoot, "that, as the tax is imposed only when articles are sold for consumption or use without further process of manufacture, the tax will be non-cumulative in effect and will give the integrated business no advantage over the disintegrated business. There will be but one tax. If a commodity is sold for consumption, it is a further process of manufacture, no tax will be imposed. For example, crude oil sold for fuel would be taxable, but if sold to a refinery for the making of gasoline, the commodity would not be taxable.

Exempt Up to \$5,000.

"In order to avoid administrative difficulties with small sales in small quantities for an exemption of all sales of less than \$5,000 during one year. This will exclude about 1 per cent. of the manufactured goods in the country, according to the census of manufacturers.

It will practically exempt all the agricultural products, since the average value of products of farms for this year has been estimated by the Department of Agriculture at between \$1,000 and \$2,000, but as most agricultural products would find their way into manufactured products they would be exempt any way under the definition of the tax.

"Provision is made for a like tax upon similar imported commodities, so that there can be no discrimination against American products.

"The yield of this tax has been carefully estimated and approved by one of the foremost economists in the country. Prof. Charles J. Bullock of Harvard, to produce during the calendar year 1922 \$759,755,000. Conservatism has been exercised throughout this estimate. The yield will undoubtedly be close to \$1,000,000,000, but the figure given is more than ample to provide the revenue which will be lost by the repeals which I propose.

"I want to see a real revision of our tax laws and not the perpetuation in times of peace of revenue laws which were devised under the emergency of war.

"I want to see a return of prosperity for the American people and believe we can bring it through the enactment of a proper tax system.

"I believe that these amendments will accomplish the desired result and I trust that the people throughout this country are of similar belief from general approval which the plan has received."

Poor Man Ignored, He Says.

Senator Simmons offered the Democratic tax programme to the Senate at the close of a three-hour address in which he vigorously assailed the Senate Finance Committee bill as one providing for tax reductions "in behalf of the corporations and the ultra rich."

"Taking the bill from the beginning to the end of it," he said, "there is hardly a tax that is true where the little man is not forgotten and ignored and his rights trampled upon while the rich man's slightest whisper for relief is heard and the money of the people lavishly rebated and repaid to those men who have grown so mighty in this country that they can fix the price of any products when it is one of their raw materials, and then fix the price that I shall pay for the finished product after they have manipulated it."

Senator Simmons took a fling at Secretary Mellon for recommending repeal of the profits taxes and the high income surtaxes and at the same time suggesting new levies, such as increased rates on first class postage, a bank check stamp levy and a license tax on automobiles.

The Ways and Means Committee, the Senator said, accepted the Secretary's proposal to reduce the levies on the wealthy, but had "too much political sagacity" to attempt to put on the new taxes proposed.

Assailing the committee proposal to retain the duty that freight passenger and Pullman at half the present rates, Senator Simmons said if there was any tax "that ought to be taken off in the interest of business so that we may have a speedy return to normalcy in this country, it is this tax."

Simmons' Views Announced.

Senator McCumber of North Dakota, ranking Republican on the Finance Committee, in replying declared the North Carolina Senator had not offered "one word of constructive thought."

"I can't help but contrast the difference," he declared, "between the support given now by the Senator from North Carolina and his adherents and the support which was given him in 1918 as chairman of the Finance Committee. He was in charge of the revenue bill. There was no partisanship then, and the Senator had the unrestrained and patriotic support of all Senators. I regret that since the obligations forced upon us by the war must be met, the Senator from North Carolina cannot find it in his heart to discard partisanship and help get the best possible revenue bill through Congress."

Senator Reed, Democrat, Missouri, came to the defence of Senator Simmons with the declaration that the accusation that the Senator from North Carolina has been playing politics is not only unkind, but wholly unjustifiable.

He contended that Senator Simmons had no voice as chairman of the Finance Committee, and insisted that it was the duty of every member of Congress "to do all in his power to pass a wise revenue bill."

U. S. WILL HAVE ONLY FOUR ON DELEGATION

Number Remains Fixed Regardless of Action of Other Nations.

Special Despatch to THE NEW YORK HERALD.

New York Herald Bureau.

WASHINGTON, D. C., Sept. 30.—No change will be made in the number of American delegates to the arms conference, it was made known at the White House today. The list will contain the four names originally decided upon and will receive no additions regardless of how other nations make up their delegations.

The number suggested originally by the United States was decided on after an interchange of views among the Powers as to the number agreeable to all concerned. While it seemed wise to make the delegations as small as compatible with the transaction of the business of the gathering, Government officials were unwilling to give serious consideration to a manufacturers' sale or consumption tax, properly safeguarded, as a substitute for all the miscellaneous taxes imposed under the present law.

The North Carolina Senator appealed to the parties to get together in an effort to work out a bill meeting the requirements of the present situation and conditions.

Senator Smoot, in presenting his amendments, read a prepared statement in which the sales tax proposal was set forth as follows:

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EVERY U. S. STEP IN PACIFIC IS COUNTERED BY JAPAN

Continued from First Page.

effectiveness of the Panama Canal to the United States.

Value of Panama Canal.

With the exception of Chile and Paraguay, Japan has been able to negotiate only the most ordinary trade agreements with the South American republics, and her technical advisers have practically given up hope of impairing the value of the Panama Canal to the Government that controls, operates and is preparing to increase both its offensive and defensive power.

Thrown back on her own resources in the western Pacific and Asiatic mainland, for which she is obviously determined to fight, the Mikado's Government is credited with having projected the most practical scheme of resisting American aggressions in the form of readjustment of political conditions in this section of the world. Consequently no details of the definite and orderly processes contemplated by the United States in this direction are permitted to escape the eye of the highly capable Japanese statesmen and technical experts.

The magnitude of the plan adopted by the American Government to increase the fortification facilities of territory controlled by it in the Pacific and the concentration of its most important sea craft in contiguous waters provoked the greatest consternation at the Japanese capital and still remains the most interesting topic for Government discussion, although more than four months have elapsed since the announcement of the American plan.

It is quite probable that Tokio is fully advised of every move already made toward carrying out the American plan of strategy in the Pacific, and that it understands clearly the meaning of it, its relation to the relative features of the Japanese programme, and the results that might reasonably be expected to follow, a conflict between the two countries.

The Japanese navy has always been kept at a very high degree of efficiency and the successes won by it unmistakably establish the intelligence with which it has been directed. There is little question but that it would give a very good account of itself, even though it were defeated in battle.

Comparative Naval Merits.

Comparisons made in another article in this series would furnish a clearer light on the relative merits of the American and Japanese navies were it not for the fact that available information regarding the latter is not nearly so complete or conclusive as that regarding the naval forces of the United States.

The obvious reason of course is that the Japanese policy does not encourage the same degree of publicity as is adopted by the American Government. But the most reliable figures obtainable tend to establish one thing beyond peradventure of doubt. This is that the Mikado's Government is not losing any time in trying at least to keep pace with the most ambitious plan of the United States.

The Japanese army is already the largest in the world and information obtainable regarding the future plans for it do not indicate any impending decrease to meet the popular demand for disarmament in other parts of the world. The Mikado's Government maintains a standing army of 600,000 men, the best trained fighters in the world. They are distributed throughout Shantung, Manchuria, Mongolia and Siberia, with, of course, the largest unit kept at home. Military experts of other countries who have kept a close eye upon the operations of the Japanese army in the Far East concede its supremacy in the matter of equipment and availability for immediate use over the land forces of any other country.

It is splendidly officered and the various branches of it are admitted to have been systematically kept up to a very high degree of efficiency. An adequate system of transports is also maintained, so that if the Mikado's Government decides to move to the fortifications of the islands naturally acquired by it, or turned over under mandate of the League of Nations, a very formidable land force could be diverted to such service.

Impartial military experts are confident, however, that the principal use that would be made of the Japanese land forces would be in resisting the foreign invasion of territory on the Asiatic mainland, particularly in Shantung, Korea and Manchuria. The adequate fortification of it has unquestionably been anticipated. A call to arms from Nippon would not only make immediately available a standing army of 600,000, but within a few weeks the reserves that would bring it up to a war footing of 1,500,000, with auxiliary reserves that it is estimated would produce an armistice of 3,000,000 within a period of ten months.

The next article by Mr. Selbold on Japan will be printed in THE NEW YORK HERALD on Monday.

CHINA FILES PROTEST ON YAP AGREEMENT

Violation of National Equality, Note Contends.

By the Associated Press.

Peking, Sept. 30.—China asserts that agreements between the United States and Japan relative to the future status of the Island of Yap, as reported in press despatches, constitute a violation of China's sovereignty and the principle of national equality. An identical note transmitted to the American and Japanese legations by the Chinese Foreign Office maintains the American-Japanese agreement cannot authorize Japan to lay a cable between Shanghai and the Island of Yap unless she obtains the consent of China, on the ground that Germany's rights to this cable lapsed when China declared war, and that Germany has not been succeeded by any other Power.

WASHINGTON, Sept. 30.—The protest filed by China is simply carrying forward a movement initiated during the last Administration by Dr. Wellington Koo, then Chinese Minister to Washington, who submitted to Secretary Colby a memorandum claiming that China should control this cable as originally laid; the German rights had lapsed as an incident of the war, but that they had not passed to Japan.

Reports received here today show that China is preparing to make a counter proposal to Japan for the settlement of the Shantung question. That is why Dr. Yen, Chinese Minister of Foreign Affairs, who will head the Chinese delegation, has delayed leaving China for Washington. The Chinese counter proposal is believed here to be for the purpose of making the record complete, but is expected to result in no settlement and will mean that the Shantung question is almost certain to go into the conference regardless of efforts to keep it out.

It is daily becoming clear that during the conference Washington will be the residence of the international wafers who knocked fruitlessly at the door of the Versailles conference. Headquarters have already been established for representatives of the Korean independence movement, the south China government headed by Dr. Sun Yat Sen and a group representing the independence movement of India. In addition it is expected there will be groups representing the eastern Siberian Government, the different factions in Russia, independence for the Philippines and that for Egyptian independence.

Nor do these exhaust the list of those who will probably be in Washington knocking at the door of the international conference. The Persians and the Afghans may be represented, while the border states along Russia, which have not been recognized by the United States, probably will have special representatives.

The Japanese Government, which previously announced the appointment of three delegates to the conference, today gave out a complete list of its advisory and technical commissions. It has not been known whether Japan will add to the list of three delegates already announced.

The United States is in receipt of no further information concerning the possible presence of Premier Briand of France at the conference other than that contained in a letter some time ago, saying he would like to come.

The American advisory commissions and committees of technical experts which will aid the American delegates have not yet been completed.

DESTROYERS AT HOME.

"Homeward Bound" Pennants Fly for Asiatic Service.

SAN FRANCISCO, Sept. 30.—Flying "homeward bound" pennants, the first of the kind seen in San Francisco Bay since the battleship Oregon reached here after the close of the Spanish-American war, destroyer division 13, comprising the destroyers Greer, Elliot, Yarnall, Tarbell, Upsher and Lea, has reached San Francisco after eighteen months service in Asiatic waters.

The division anchored here yesterday, and will proceed soon to Puget Sound Navy Yard, Washington, for repairs.

The pennants varied in length from 90 to 120 feet, one foot being allowed for each of the crew who has served two years in foreign territory.

OLYMPIA AT NEWPORT.

Flagship Will Bring Body of Unknown Soldier From France.

NEWPORT, Sept. 30.—The cruiser Olympia, Dewey's old flagship, came here today to coal up for her cruise to France to bring back the body of the unknown soldier which is to be honored in formal exercises at Washington on Armistice Day.

The Olympia is to start on her mission next week, calling at Havre for the body, and under orders to arrive at the Washington Navy Yard after dark on November 8.

JAPAN AND U.S. REACH AGREEMENT ON YAP

Status of Island Under Mandates Alone Remains to Be Disposed Of.

ALLOCATED 3 CABLES

Communications Are Adjusted Subject to Approval of Other Nations.

FACILITIES ARE SHARED

America Also Wins Privilege of Erecting Own Wireless Plant on Island.

Special Despatch to THE NEW YORK HERALD.

New York Herald Bureau.

WASHINGTON, D. C., Sept. 30.—The United States and Japan have reached an agreement concerning the Island of Yap. Failure of certain of the allied Powers to agree to the allocation of cables centering at Yap is holding up official announcement of the settlement.

Agreement by the United States and Japan has been brought about by informal conversations between the Secretary of State and Ambassador Shidehara in Washington. Following the sharp interchange of notes which initiated the controversy, settlement prior to the arms conference is regarded as a happy augury of the work of the conference itself.

According to the agreement Japan withdraws her claim to exclusive control of the island as a cable station and the United States will share the facilities of the island with the Japanese.

The status of Yap itself remains at issue until the general subject of mandates is disposed of. There is a possibility that agreements may be reached on that general subject before the conference, but it is so remote as to be negligible.

The United States will have the right to make whatever use it places of the island as a cable station and will have the right also to use the Japanese wireless station for its own purposes. Should it elect to do so, it will have the right to erect a wireless station of its own.

Japan, it is understood, does not withdraw her claim to the island as a mandated territory, nor is the agreement to be understood as prejudging the entire mandate case, although it is regarded as overshadowing acceptance of the American position as to mandates and the "open door" everywhere.

The allocation of the German cables radiating from Yap is apart from the settlement of the question relating to the use of Yap for cable facilities. The cables were assigned to the principal allied and associated Powers, and their disposition must be made through agreement among them.

The agreement, which is subject to the approval of all the interested Powers, gives to Japan the cable which formerly based on Shanghai and which was transferred to Japan during the war. The United States will acquire the cable between Guam and Yap, while the cable to Manado in the Celebes is to go to the Netherlands.

The status in communications from Guam through Yap to Shanghai will be bridged by the proposed erection of wireless plants in Shanghai and other Chinese points, and the United States may later continue its Guam-Yap line to Shanghai.

CONSUL SEES POSSIBLE FRIENDLY SETTLEMENT

Japanese Official Speaks at Bigelow Home.

K. Kumasaki, Japanese Consul-General in New York, said in an address delivered yesterday before an annual farmers' gathering at Malden-on-Hudson, the birthplace of the late John Bigelow, that while there are problems that must be solved by the United States and Japan "there is absolutely nothing which is not susceptible of amicable and peaceful settlement if we only manage to keep our heads level."

Mr. Kumasaki, speaking at the invitation of Poultney Bigelow, who has just returned from his fifth visit to Japan, said: "I can sum up Japan in a very few words. Japan is a land of human beings. She is not a particle different from other nations in her human qualities. We are actuated by the same motives and impulses as actuate the rest of the world. Without claiming any special virtue for my people, I can say that they are sensitive to kindness. Japan is happy to think that she is a friend of your country."

"After the great war America and Japan have added responsibilities as great Powers of the world because they are the only two which came out comparatively unscathed from Armageddon. It is our sacred obligation to cooperate in the reconstruction of the world. It would be an unpeakable calamity not only to ourselves but to humanity if we were by any chance to fall out."

Poultney Bigelow warmly defended the high civilization of the Japanese people and denounced persons that would utterly exclude the Japanese from the United States. He said: "Every American who knows Japan welcomes her people. They are our peers in most matters that we call civilization and our superiors in many."

LIGHTNING DESTROYS BLIMP.

Hangar at Wilbur Wright Field Burns to Ground.

DAYTON, Ohio, Sept. 30.—Lightning early this morning struck and demolished a "baby blimp" dirigible balloon stationed at Wilbur Wright Aviation Field. The hangar was burned to the ground and Thomas Mumma, night watchman, was seriously injured by shock. He is in the field hospital.

The balloon was eighty-five feet long and is said to have been the smallest in the air service. Loss is \$19,800.

HIT BY REBOUNDED BULLET.

KNOXVILLE, Tenn., Sept. 30.—Hobart Johnson, 22, of Hampton, had been told a bullet from an army rifle would pierce armor plate. He tried it on two steel railroad rails. The bullet passed through the first rail, struck the second, glanced back and struck Johnson in the thigh, severing a large blood vessel. His recovery is probable.

Men's Fall Suits

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THE latest models—the work of master designers and tailors. Materials are all wool in weaves which discriminating men are selecting this fall.

The price appeals because it provides a suit in material and workmanship equal to suits advertised elsewhere at a much higher price.

Topcoats, \$24.75 to \$49.75

Plenty of styles in a variety of fabrics

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